

**Maine Revised Statutes**  
**Title 20-A: EDUCATION**  
**Chapter 105: COMMUNITY SCHOOL DISTRICT**

**§1703. COMMUNITY SCHOOL DISTRICT ASSESSMENTS**

**1. Community school district warrant.** In accordance with the budget approved by the voters at the annual budget meeting and in substantially the same form as the warrant of the Treasurer of State for taxes, the district school committee shall issue its warrants to the assessors of each member municipality requiring them to assess upon the taxable estates within each municipality an amount that is that municipality's share of the community school district's costs.

[ 1981, c. 693, §§5, 8 (NEW) . ]

**2. Municipality tax collector.** The assessors of each member municipality shall commit the assessment to the constable or collector. The constable or collector shall have all the authority and powers to collect the community school district's taxes as are vested in the office by law to collect state, county and municipal taxes.

[ 1981, c. 693, §§5, 8 (NEW) . ]

**3. Monthly installments.** The district school committee shall notify the member municipalities of the monthly installments that will become payable during the fiscal year.

[ 1981, c. 693, §§5, 8 (NEW) . ]

**4. Payment.** Each municipal treasurer shall pay the amount of the tax assessed to the treasurer of the district. The payments shall be paid in monthly installments and shall be made on or before the 20th of each month.

[ 1981, c. 693, §§5, 8 (NEW) . ]

**5. Gifts.** A member municipality may use the proceeds from gifts or trust funds allocated for educational purposes to pay its share of the assessment.

[ 1981, c. 693, §§5, 8 (NEW) . ]

**6. Enforcement.** If a municipal treasurer fails to pay the installment due, or any part, on the dates required, to initiate collection procedures, the treasurer of the community school district may notify the municipal treasurer of the failure to pay. Interest accrues on each unpaid installment at the rate established under Title 36, section 186 beginning on the 60th day after the date the installment is due under subsection 4. If payment of an installment is not made within 60 days after the due date, the treasurer of the district may initiate an action in Superior Court to compel payment of the delinquent installment. The court shall determine the amount owed by the municipality to the district and shall order the municipal treasurer to pay all delinquent installments, accrued interest and any court costs and reasonable attorney's fees incurred by the district. To ensure prompt payment of the delinquent installments, the court may require that amounts due to the municipality from the State under Title 30-A, section 5681 and Title 36, sections 578 and 685 be paid to the district until the amount determined by the court is satisfied. The court shall promptly notify the disbursing state agency of the determination and direct the agency to make the required change in payee and the amounts to be paid. If additional funds are needed to satisfy the amount determined by the court to be paid to the district, the court may order the attachment or trustee process and sale of real or personal property

owned by the municipality or the attachment of the municipality's bank accounts or require property tax payments to the municipality to be turned over to the court and may pay the amount owed the district from the proceeds and return any excess to the municipality.

[ 2003, c. 212, §2 (RPR) .]

**7. Delinquent payments to the Maine School Building Authority.** If a community school district, which has financed school construction through the Maine School Building Authority, is delinquent in its payment to the authority, the department shall make payment to the authority on behalf of the community school district. Payments may be made from any amounts properly payable to the district not exceeding the amount then presently due to the authority or from the department to the community school district.

[ 1981, c. 693, §§5, 8 (NEW) .]

#### SECTION HISTORY

1981, c. 693, §§5,8 (NEW). 2003, c. 212, §2 (AMD).

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